salaries, during the transportation of students to and from home at the beginning and end of the school year and at Christmas.

§ 39.705 Are schools eligible for transportation funds to transport special education students?

Yes. A school that transports a special education student from home to a treatment center and back to home on a daily basis as required by the student's Individual Education Plan may count those miles for day student funding.

§39.706 Are peripheral dormitories eligible for day transportation funds?

Yes. If the peripheral dormitory is required to transport dormitory students to the public school, the dormitory may count those miles driven transporting students to the public school for day transportation funding.

§ 39.707 Which student transportation expenses are currently not eligible for Student Transportation Funding?

- (a) The following transportation expenses are currently not eligible for transportation funding, however the data will be collected under the provisions in this subpart:
 - (1) Fuel and maintenance runs;
- (2) Transportation home for medical or other emergencies;
- (3) Transportation from school to treatment or special services programs;
- (4) Transportation to after-school programs; and
- (5) Transportation for day and boarding school students to attend instructional programs less than full-time at locations other than the school reporting the mileage.
- (b) Examples of after-school programs covered by paragraph (a)(4) of this section include:
 - (1) Athletics;
 - (2) Band:
 - (3) Detention;
- (4) Tutoring, study hall and special classes: and
- (5) Extra-curricular activities such as arts and crafts.

§ 39.708 Are miles generated by non-ISEP eligible students eligible for transportation funding?

No. Only miles generated by ISEP-eligible students enrolled in and attending a school are eligible for student transportation funding.

CALCULATING TRANSPORTATION MILES

§ 39.710 How does a school calculate annual bus transportation miles for day students?

To calculate the total annual bus transportation miles for day students, a school must use the appropriate formula from this section. In the formulas, Tu = Miles driven on Tuesday of the transportation mileage count week, W = Miles driven on Wednesday of the transportation mileage count week, and Th = Miles driven on Thursday of the transportation mileage count week.

(a) For ISEP-eligible day students whose route is entirely over improved roads, calculate miles using the following formula:

$$\frac{Tu + W + Th}{3} * 180$$

- (b) For ISEP-eligible day students whose route is partly over unimproved roads, calculate miles using the following three steps.
- (1) Step 1. Apply the following formula to miles driven over improved roads only:

$$\frac{Tu + W + Th}{3} * 180$$

(2) Step 2. Apply the following formula to miles driven over unimproved roads only:

$$\frac{\text{Tu} + \text{W} + \text{Th}}{3} * 1.2 * 180$$

(3) Step 3. Add together the sums from steps 1 and 2 to obtain the total annual transportation miles.